



Alcoholic Liquor Duties Act 1979

1979 CHAPTER 4

PART III

BEER

Charge of excise duty

[^{F1}36 [^{F2}General beer duty]

(1) There shall be charged on beer—

- (a) imported into the United Kingdom, or
- (b) produced in the United Kingdom,

a duty of excise [^{F3}at the rates specified in subsection (1AA) below].

[The duty charged by subsection (1) is referred to in this Act as “general beer duty”.]
^{F4}(1ZAA)

[The rates at which [^{F6}general beer duty] shall be charged are—

- ^{F5}(1AA) [
- ^{F7}(za) in the case of beer that is of a strength which exceeds 1.2 per cent but does not exceed 2.8 per cent, [^{F8}£8.42] per hectolitre per cent of alcohol in the beer;]
 - (a) in the case of beer that [^{F9}is of a strength which exceeds 2.8 per cent and] is not small brewery beer, [^{F10}£19.08] per hectolitre per cent of alcohol in the beer;
 - (b) in the case of small brewery beer [^{F11}that is of a strength which exceeds 2.8 per cent and is] produced in a singleton brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36D below;
 - (c) in the case of small brewery beer [^{F12}that is of a strength which exceeds 2.8 per cent and is] produced in a co-operated brewery, the rate per hectolitre per cent of alcohol in the beer that is given by section 36F below.]

[No [^{F14}general beer] duty shall be chargeable under subsection (1) above on beer
^{F13}(1A) which is of a strength of 1.2 per cent. or less; but any such beer shall in all other respects be treated as if it were chargeable with a duty of excise.]

(2) Subject to the provisions of this Act—

Status: Point in time view as at 17/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Alcoholic Liquor Duties Act 1979, Cross Heading: Charge of excise duty. (See end of Document for details)

- (a) [^{F15}general beer duty] on beer produced in, or imported into, the United Kingdom shall be charged and paid, and
- (b) the amount chargeable in respect of any such duty shall be determined and become due,
- in accordance with regulations under section 49 below [^{F16}and with any regulations under section 1 of the Finance (No. 2) Act 1992].]

Textual Amendments

- F1** S. 36 substituted (1.6.1993) by [Finance Act 1991 \(c. 31\), s. 7\(1\)\(5\)](#); S.I. 1993/1152, art. 3(2), Sch. 1 Pt. II.
- F2** S. 36 heading substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(6\)](#)
- F3** Words in s. 36(1) substituted (retrospective to 1.6.2002) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 1\(2\)](#)
- F4** S. 36(1ZAA) inserted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(2\)](#)
- F5** S. 36(1AA) inserted (retrospective to 1.6.2002) by [Finance Act 2002 \(c. 23\), s. 4, Sch. 1 para. 1\(3\)](#)
- F6** Words in s. 36(1AA) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(3\)](#)
- F7** S. 36(1AA)(za) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(a\)\(7\)](#)
- F8** Sum in s. 36(1AA)(za) substituted (13.3.2017) by [Finance Act 2017 \(c. 10\), s. 21\(3\)\(a\)\(7\)](#)
- F9** Words in s. 36(1AA)(a) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(b\)\(7\)](#)
- F10** Sum in s. 36(1AA)(a) substituted (13.3.2017) by [Finance Act 2017 \(c. 10\), s. 21\(3\)\(b\)\(7\)](#)
- F11** Words in s. 36(1AA)(b) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(c\)\(7\)](#)
- F12** Words in s. 36(1AA)(c) inserted (1.10.2011) by [Finance Act 2011 \(c. 11\), s. 14\(2\)\(d\)\(7\)](#)
- F13** S. 36(1A) inserted (27.7.1993 with application in relation to liquor produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man on or after that date) by [1993 c. 34, s. 3\(2\)\(3\)](#).
- F14** Words in s. 36(1A) inserted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(4\)](#)
- F15** Words in s. 36(2)(a) substituted (19.7.2011) by [Finance Act 2011 \(c. 11\), Sch. 1 para. 4\(5\)](#)
- F16** Words in s. 36(2) inserted (1.6.1993) by [Finance \(No. 2\) Act 1992 \(c. 48\), s. 1\(5\)\(8\), Sch. 1 para. 9; S.I. 1993/1341, art. 2, Sch.](#)

Modifications etc. (not altering text)

- C1** S. 36 modified (17.12.2020 for specified purposes, 31.12.2020 in so far as not already in force) by [Taxation \(Post-transition Period\) Act 2020 \(c. 26\), ss. 4, 11\(1\)\(e\) \(with Sch. 2 para. 7\(7\)-\(9\)\); S.I. 2020/1642, reg. 9](#)

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